SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
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IRRIGATION AND FLOOD CONTROL DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK

No. 1/IRRI/2007 **Dated : 02.03.2007.**

NOTIFICATION

In exercise of the powers conferred by section 16 of the Sikkim Irrigation Water Tax Act, 2002(Act No.2 of 2002) the State Government hereby makes the following rules namely:-

Short title and commencement:

1. (1) These rules may be called the Sikkim Irrigation Water Tax Rules, 2007.

(2) They shall come into force from the 1st day of April, 2007.

Definitions:-

2. (1) In these rules, unless the context otherwise requires:-

(a) "Act" means the Sikkim Irrigation Water Tax Act, 2002 (Act No.2 of 2002);

(b) " competent authority" means the Secretary, Irrigation and Flood Control Department or any person declared to be a competent authority for any purposes of these rules;

(c) "Form" means the Form appended to these rules;

(d) "irrigation channel" means the irrigation channel notified under sub-section (2) of Section 5 of the Act;

(e) "official seal" means an impressed, embossed or engraved seal with the signature of the District Collector entrusted with the assessment and collection of irrigation water tax for the purpose of stamping the bill and denoting that the proper tax has been paid and

(f) "water user" means and includes any individual or body corporate or society using water for agriculture, domestic, non-domestic, power, commercial, industrial or any other purpose from a source of irrigation channel.

(2) The words and expressions used in these rules and not defined but defined in the Act shall have the same meaning assigned to them respectively in the Act;

Granting of permission to the applicant

3. (1) A person desirous of using the water from the notified irrigation channels shall first submit an application to the competent authority in **FORM 'A'** for permission to use the water.
   (2) The competent authority may grant permission if it is satisfied that the applicant conforms to the requirements of the rules.

No alteration of Irrigation Channel

4. The water user shall not make any alteration in the irrigation channel except with the consent in writing of the competent authority.

Categorization and classification land

5. The land should be categorized and classified in accordance with the schedule of the Act for the purpose of collecting of irrigation water tax.

Printing of water bill and maintaining of accounts

6. The irrigation water bill in **FORM 'B'** shall be printed by the office of the District Collector. The District Collector shall keep the proper account of the number of bill forms printed and used by his office upto date.

Particulars to be shown on bill

7. Every bill issued by the District Collector for irrigation water tax assessed by his office shall be clearly marked with:-
   (a) serial number of bill and date;
   (b) name of water user;
   (c) command area;
   (d) category of land;
   (e) classification of land and
   (f) district.

Stamping of bill with official seal

8. Every bill shall be stamped with the official seal of the Collector entrusted with the assessments and collection of irrigation water tax.

Issuance and deposite of the bill

9. The District Collector shall issue irrigation water bill on the first day of July every year to all the water users of the irrigation channel notified under sub-section(2) of Section 5 of the Act, as per the Schedule appended to the Act. The bill shall be paid by the water user under Revenue Head by Bank Receipt of the State Bank of Sikkim on the First day of August every year and in any case not later than 15(fifteen) days from the date of receipt of bill.

Crediting of tax collection in the District Collector's Office Head.

10. The irrigation water tax collected shall be credited to the District Collector's office Head for the minor maintenance of the irrigation channels.

Entries to be made in register Form 'C'

11. A register in **FORM 'C'** shall be maintained in which necessary entries shall be made regarding receipt and issue of bill to water users. There shall be a separate register for each district.

Entries to be made in register FORM 'D'

12. The District Collector shall maintain a register in **Form 'D'** in which the necessary entries shall be made regarding the total collection made annually.

Maintaining statement of yearly collections in From 'E'

13. The District Collector shall maintain statement of yearly collections made by his office in **FORM 'E'**. Such statement shall be forwarded to the State Government at the end of every year by the District Collector under sub-section (2) of Section 7 of the Act.

Production of bill for inspection

14. (1) The District Collector may at any time enquire the water users to produce the bill paid by them as he may consider necessary, in case he suspects evasion of tax or any irregularity.

(2) Under the provisions of these rules every District Collector is hereby empowered to call upon the water users of the irrigation channel held in his district to produce for inspection, all the bills in their possession.

Preparation of list of owners

15. The District Collector shall prepare the list of owners of the command area as per the land records of their respective offices.

Publication of list of owners.

16. (1) The list of owners under sub-section (3) of Section 5 of the Act shall be prepared as in **FORM 'F'.**

(2) The list of owners prepared in **FORM 'F'** shall be published in the Sikkim Herald and other local papers by the office of the District Collector.

Interpretation

17. In case there is any doubt about interpretation of any of these rules, the decisions of the Government shall be final.

GOVIND PD. SHARMA
SECRETARY,
IRRIGATION & FLOOD CONTROL DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK

FORM 'A'
(Refer rule 3)
Application Form

To,

The Secretary,
Irrigation & Flood Control Department
Government of Sikkim
Gangtok.

Subject:- **Application for permission of use water for irrigation.**

Sir,

I may kindly be granted a permission to use the water from the irrigation channels notified by the District Collector under sub-section (2) of Section 5 of the Sikkim Irrigation Water Tax Act, 2002 (Act No.2 of 2002). My particulars are as follows:-

(i) Name :
(ii) Father's Name :
(iii) Residential Address :
(iv) Command Area :
(v) Gram Panchayat Unit :
(vi) District :
(vii) Total Area of Land :
(viii) Plot No. :

Further, Sir, I am to state that I shall conform to the requirements of the Sikkim Irrigation Water Tax Rules.

Dated:

(APPLICANT)

(Photocopy of Khatiyan Parcha
to be enclosed).

Certified that there is sufficient Water available for providing it to the applicant for irrigation.

DIVISIONAL ENGINEER,
IRRIGATION & FLOOD CONTROL
DEPARTMENT

IRRIGATION AND FLOOD CONTROL DEPARTMENT
GOVERNMENT OF SIKKIM

FORM 'B'
(Refer rule 6)

IRRIGATION WATER BILL

Bill No..... Date:.....

Name :

Address:

Bill for the Year:

Net Demand **District:**

Sl.No	Category of Land	Classification of Land	Area in Hectares	Rate(Rs. Per hectares)	Amount

Total Bill Amount Rs.

(Rupees.....) only

(For Bank use only)
Date
Amount
Bank Seal

District Collector

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FORM 'C'
(Refer rule 11)
Register of Irrigation Water bill forms:

Date of Issue of Bill forms	Sl.No of bill forms issued		Total No. of form books	Balance of bill form books	Signature of issuing officer	Signature of Officer receiving the bill forms
	From	To				
1	2	3	4	5	6	7

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FORM 'D'
(Refer rule 12)
Account of collection of irrigation water bill annually

Name of water user :

Name of command area :

Name of irrigation channel & source

District

Sl. No	Name of water user	Category of land	Classification of land	Area in hectares	Rate of tax Rs. Per hectre	Amount (Rs)	B.R.No & date	Cumulative amount	Remarks
1	2	3	4	5	6	7	8	9	10

Certified that I have checked the above account and found it correct

Signature of the District Collector

Date:

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FORM 'E'
(Refer rule 13)

Statement of yearly collection made by the District Collector for the year (2000-.....)

DISTRICT:

Sl.No	Name of Irrigation Channel & source	Name of command Are	Total bill issued (Rs.)	Total amount received (Rs.)	Remarks
1	2	3	4	5	6
		Grand Total			

Signature of District Collector

Date

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FORM 'F'
(Refer rule 16)

List of water user under Sub-Section (3) of Section 5 of the Act

DISTRICT:

Sl.No	Command Area in hectares	Name of Irrigation channel	Gram Panchyat Unit	Name of water user who propose to use the water for Irrigation	Son of	Category of land	Classification of land	Total area of land	Rate of tax per hectares	Total Amount	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

Signature of District Collector

Date